



24 June 2014

Mr G Smith  
The College of Estate Management  
Whiteknights  
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Berkshire  
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Our Ref ARL/MD/TVC00030/IFI

Dear Grahame

**CEM Courses Limited – Company Number 2169181**  
**CEM Publishing Limited – Company Number 4965413**

In accordance with the requirements of section 516 of the Companies Act 2006 we formally resign as auditors with effect from 17 April 2014

For the purposes of section 519 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company

Section 517 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt

Yours sincerely

**Alastair Lyon**  
Partner  
Crowe Clark Whitehill LLP

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